

HB 1605 - H AMD 208

By Representative Peterson

WITHDRAWN 03/10/2015

1 On page 6, after line 6, insert the following:

2

3 "Sec. 5. RCW 52.18.010 and 1998 c 16 s 1 are each amended to
4 read as follows:

5 (1) The board of fire commissioners of a fire protection
6 district may by resolution, for fire protection district purposes
7 authorized by law, fix and impose a benefit charge on personal
8 property and improvements to real property which are located within
9 the fire protection district on the date specified and which have or
10 will receive the benefits provided by the fire protection district,
11 to be paid by the owners of the properties: PROVIDED, That a benefit
12 charge shall not apply to personal property and improvements to real
13 property owned or used by any recognized religious denomination or
14 religious organization as, or including, a sanctuary or for purposes
15 related to the bona fide religious ministries of the denomination or
16 religious organization, including schools and educational facilities
17 used for kindergarten, primary, or secondary educational purposes or
18 for institutions of higher education and all grounds and buildings
19 related thereto, but not including personal property and
20 improvements to real property owned or used by any recognized
21 religious denomination or religious organization for business
22 operations, profit-making enterprises, or activities not including
23 use of a sanctuary or related to kindergarten, primary, or secondary
24 educational purposes or for institutions of higher education. Except
25 as provided otherwise in subsection (4) of this section, a benefit
26 charge also does not apply to personal property and improvements to
27 real property used for low-income housing that is exempt from

1 property taxes under RCW 35.82.210 or 84.36.560. The aggregate
2 amount of such benefit charges in any one year shall not exceed an
3 amount equal to sixty percent of the operating budget for the year
4 in which the benefit charge is to be collected: PROVIDED, That it
5 shall be the duty of the county legislative authority or authorities
6 of the county or counties in which the fire protection district is
7 located to make any necessary adjustments to assure compliance with
8 such limitation and to immediately notify the board of fire
9 commissioners of any changes thereof.

10 (2) A benefit charge imposed shall be reasonably proportioned to
11 the measurable benefits to property resulting from the services
12 afforded by the district. It is acceptable to apportion the benefit
13 charge to the values of the properties as found by the county
14 assessor or assessors modified generally in the proportion that fire
15 insurance rates are reduced or entitled to be reduced as the result
16 of providing the services. Any other method that reasonably
17 apportions the benefit charges to the actual benefits resulting from
18 the degree of protection, which may include but is not limited to
19 the distance from regularly maintained fire protection equipment,
20 the level of fire prevention services provided to the properties, or
21 the need of the properties for specialized services, may be
22 specified in the resolution and shall be subject to contest on the
23 ground of unreasonable or capricious action or action in excess of
24 the measurable benefits to the property resulting from services
25 afforded by the district. The board of fire commissioners may
26 determine that certain properties or types or classes of properties
27 are not receiving measurable benefits based on criteria they
28 establish by resolution. A benefit charge authorized by this chapter
29 shall not be applicable to the personal property or improvements to
30 real property of any individual, corporation, partnership, firm,
31 organization, or association maintaining a fire department and whose
32 fire protection and training system has been accepted by a fire
33 insurance underwriter maintaining a fire protection engineering and
34 inspection service authorized by the state insurance commissioner to

1 do business in this state, but such property may be protected by the
2 fire protection district under a contractual agreement.

3 (3) For administrative purposes, the benefit charge imposed on
4 any individual property may be compiled into a single charge,
5 provided that the district, upon request of the property owner,
6 provide an itemized list of charges for each measurable benefit
7 included in the charge.

8 (4) The prohibition in subsection (1) of this section on the
9 application of benefit charges to certain personal property and
10 improvements to real property used for low-income housing does not
11 apply to districts that imposed benefit charges on such personal
12 property and improvements to real property on or before the
13 effective date of this act.

14

15 **Sec. 6.** RCW 52.26.180 and 2004 c 129 s 24 are each amended to
16 read as follows:

17 (1) The governing board of a regional fire protection service
18 authority may by resolution, as authorized in the plan and approved
19 by the voters, for authority purposes authorized by law, fix and
20 impose a benefit charge on personal property and improvements to
21 real property which are located within the authority on the date
22 specified and which have received or will receive the benefits
23 provided by the authority, to be paid by the owners of the
24 properties. A benefit charge does not apply to personal property and
25 improvements to real property owned or used by any recognized
26 religious denomination or religious organization as, or including, a
27 sanctuary or for purposes related to the bona fide religious
28 ministries of the denomination or religious organization, including
29 schools and educational facilities used for kindergarten, primary,
30 or secondary educational purposes or for institutions of higher
31 education and all grounds and buildings related thereto. However, a
32 benefit charge does apply to personal property and improvements to
33 real property owned or used by any recognized religious denomination
34 or religious organization for business operations, profit-making

1 enterprises, or activities not including use of a sanctuary or
2 related to kindergarten, primary, or secondary educational purposes
3 or for institutions of higher education. Except as provided
4 otherwise in subsection (5) of this section, a benefit charge also
5 does not apply to personal property and improvements to real
6 property used for low-income housing that is exempt from property
7 taxes under RCW 35.82.210 or 84.36.560. The aggregate amount of
8 these benefit charges in any one year may not exceed an amount equal
9 to sixty percent of the operating budget for the year in which the
10 benefit charge is to be collected. It is the duty of the county
11 legislative authority or authorities of the county or counties in
12 which the regional fire protection service authority is located to
13 make any necessary adjustments to assure compliance with this
14 limitation and to immediately notify the governing board of an
15 authority of any changes thereof.

16 (2) A benefit charge imposed must be reasonably proportioned to
17 the measurable benefits to property resulting from the services
18 afforded by the authority. It is acceptable to apportion the benefit
19 charge to the values of the properties as found by the county
20 assessor or assessors modified generally in the proportion that fire
21 insurance rates are reduced or entitled to be reduced as the result
22 of providing the services. Any other method that reasonably
23 apportions the benefit charges to the actual benefits resulting from
24 the degree of protection, which may include but is not limited to
25 the distance from regularly maintained fire protection equipment,
26 the level of fire prevention services provided to the properties, or
27 the need of the properties for specialized services, may be
28 specified in the resolution and is subject to contest on the grounds
29 of unreasonable or capricious action or action in excess of the
30 measurable benefits to the property resulting from services afforded
31 by the authority. The governing board of an authority may determine
32 that certain properties or types or classes of properties are not
33 receiving measurable benefits based on criteria they establish by
34 resolution. A benefit charge authorized by this chapter is not

1 applicable to the personal property or improvements to real property
2 of any individual, corporation, partnership, firm, organization, or
3 association maintaining a fire department and whose fire protection
4 and training system has been accepted by a fire insurance
5 underwriter maintaining a fire protection engineering and inspection
6 service authorized by the state insurance commissioner to do
7 business in this state, but the property may be protected by the
8 authority under a contractual agreement.

9 (3) For administrative purposes, the benefit charge imposed on
10 any individual property may be compiled into a single charge,
11 provided that the authority, upon request of the property owner,
12 provide an itemized list of charges for each measurable benefit
13 included in the charge.

14 (4) For the purposes of this section and RCW 52.26.190 through
15 52.26.270, the following definitions apply:

16 (a)(i) "Personal property" includes every form of tangible
17 personal property including, but not limited to, all goods,
18 chattels, stock in trade, estates, or crops.

19 (ii) "Personal property" does not include any personal property
20 used for farming, field crops, farm equipment, or livestock.

21 (b) "Improvements to real property" does not include permanent
22 growing crops, field improvements installed for the purpose of
23 aiding the growth of permanent crops, or other field improvements
24 normally not subject to damage by fire.

25 (5) The prohibition in subsection (1) of this section on the
26 application of benefit charges to certain personal property and
27 improvements to real property used for low-income housing does not
28 apply to authorities that imposed benefit charges on such personal
29 property and improvements to real property on or before the
30 effective date of this act.

31
32 NEW SECTION. Sec. 7. Except as expressly provided otherwise,
33 nothing in sections 5 and 6 of this act is intended to modify or
34 otherwise affect exemptions to benefit charges of fire protection

1 districts and regional fire protection service authorities established
2 in RCW 52.18.010 and 52.26.180 prior to the effective date of this
3 act."

4

5 Correct the title.

6

EFFECT: (1) Prohibits fire protection districts (fire districts) and regional fire protection service authorities (RFAs) from applying voter-approved benefit charges to: (a) certain real and personal property owned or used by a nonprofit entity to provide rental housing for very low-income households or used to provide space for the placement of a mobile home for a very low-income household within a mobile home park; and (b) property of housing authorities, including tribal housing authorities and intertribal housing authorities.

(2) Specifies that the prohibition does not apply to benefit charges imposed by fire districts and RFAs on the otherwise exempted personal property and improvements to real property on or before July 26, 2015.

(3) Establishes intent language related to the benefit charge prohibitions and exemptions.

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